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EXTRAORDINARY

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PART II—Section 3—Sub-Section (i)

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATION

New Delhi, the 8th August 1966

G.S.R. 1226.—In exercise of the powers conferred by Section 280ZE of the Income-tax Act, 1961 (43 of 1961), read with section 280ZC thereof and of all other powers enabling it in this behalf, the Central Government hereby makes the following further amendments to the Tax Credit Certificate (Exports) Scheme, 1965, namely:—

In the said Scheme, in paragraph 3,-

(a) in sub-paragraph (1), the brackets and figure "(1)" at the commencement shall be omitted and before the Table, the following proviso shall be inserted, namely:—

"Provided that—

(a) in the case of any such goods or merchandise.—

(1) the date of export of which falls on or before the 5th day of June, 1966, and

(ii) the sale proceeds whereof are received in India in accordance with the Foreign Exchange (Regulation) Act, 1947 (7 of 1947) and the rules made thereunder after the said date,

the certificate shall be granted for an amount calculated at 16/25 of the rate specified in column (3) of the said Table in respect of such goods or merchandise;

(b) in the case of any such goods or merchandise, the date of export of which falls after the 5th day of June, 1966, the rate specified in column (3) of the said Table in respect of such goods or merchandise shall be deemed to be nil and accordingly no certificate shall be granted in respect of such goods or merchandise.";

(b) sub-paragraph (2) shall be omitted.

2. This notification shall be deemed to have come into force on the 6th day of June, 1966.

[No. F. 13/27/66-TC(E).]

R. C. DUTT, Secy

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